

# REAL ESTATE EXCISE TAX AFFIDAVIT

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PLEASE TYPE OR PRINT

CHAPTER 82.45 RCW – CHAPTER 458-61 WAC

When start SEE BACK PAGE

FOR USE AT COUNTY TREASURER'S OFFICE

(Use Form No. 84-0001B for Reporting Transfers of Controlling Interest of Entity Ownership to the Department of Revenue)

THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS 1-7 ARE FULLY COMPLETED

Street   S						
CrysStaceZp	1	Name		_ 2	Name	
CrysStaceZp	EK TOR					
CrysStaceZp	SELL	Street		BUYI RAN	Street	
Name	J	City/State/Zip			City/State/Zip	
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IEGAL DESCRIPTION OF PROPERTY SITUATED IN   UNINCORPORATED   COUNTY OR   INCITY OF	Stre	eet				
S Is this property currently: YES NO Designated as forest land?	City	//State/Zip				
Is this property currently:  Designated as forest land? Chapter 84.33 RCW Classified as current use land (open space, farm and agricultural, or timber) Chapter 84.34 RCW Exempt from property tax as an onprofit organization? Chapter 84.36 RCW Seller's Exempt Reg. No. Receiving special valuation as historic property? Chapter 84.36 RCW Seller's Exempt Reg. No. Receiving special valuation as historic property? Chapter 84.36 RCW Seller's Exempt Reg. No. Receiving special valuation as historic property? Chapter 84.36 RCW Seller's Exempt Reg. No. Receiving special valuation as historic property? Chapter 84.36 RCW Seller's Exempt Reg. No. Receiving special valuation and with mobile home timber only building only Interest agricultural commercial/industrial other agricultural commercial/industrial other agricultural commercial/industrial other agricultural commercial/industrial search as a current use wish to continue the designation or classification, all new owner(s) of land that is designated as current use wish to continue wish open of additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.104) RCW 84.34.105, Prior to signing #3, you may contactly our local County Assessor of more information.  This land does does not qualify for continuence.  Date DEPUTY ASSESSOR  (2) NOTICE OF COMPLIANCE (Chapter 84.26 RCW)  If the new owner(s) of property with special valuation all additional tax will be due and payable by the seller or transferor at the time of sale.  DEPUTY ASSESSOR  (2) NOTICE OF COMPLIANCE (Chapter 84.26 RCW)  If the new owner(s) of property with special valuation, all additional tax will be due and payable by the seller or transferor at the time of sale.  Defended the property of the prior of more information.  This land does does not qualify for continuence.  Date Deputy Assessor copies. If the new owner(s) of not desire to continue such special valuation, all additional tax will be due and payable by the seller or transferor of more information.	4	LEGAL DESCRIPTION OF PROPERTY	Y SITUATED IN UNINCORF	PORATI	EDCOUNTY OR	☐ IN CITY OF
Designated as forest land? Chapter 84.33 RCW Classified as current use land (open space, farm and agricultural, or timber?) Chapter 84.34 RCW Exempt from property tax as a nonprofit organization? Chapter 84.36 RCW Seller's Exempt Reg. No. Receiving special valuation as historic property? Chapter 84.26 RCW Seller's Exempt Reg. No. Receiving special valuation as historic property? Type: and only aliand with previously used building land with mobile home building land with previously used building only Principal Use: Apt. (4+ unit) residential timber agricultural commercial/industrial other grain state wish to continue the designation or classification, all new owner(s) must sign #3 on both County Treasurer and County Assessor copies. The county assessor must then determine of sale. (RCW 84.33) 40 or RCW 84.31 (18) Prior to signing #3, you may contact your local County Assessor for more information.  This land does does not qualify for continuance.  Date DEPUTY ASSESSOR (2) NOTICE OF COMPLIANCE (Chapter 84.26 RCW)  If the new owner(s) of property with special valuation as historic property with continue this special valuation the rew owner(s) and shall be due and payable by the seller or transferor at the time of sale. (RCW 84.31 (18) Prior to signing #3, you may contact your local County Assessor for more information.  This land does does not qualify for continuance.  Date DEPUTY ASSESSOR (2) NOTICE OF COMPLIANCE (Chapter 84.26 RCW)  If the new owner(s) of property with special valuation as historic property with to continue this special valuation the rew owner(s) and shall be due and payable by the seller or transferor at the time of sale.  (3) OWNER(S) SIGNATURE	street	Address (if property is improved):				
Classified as current use land (open space, farm and agricultural, or timber)? Chapter 84.34 RCW  Exempt from property tax as a nonprofit organization? Chapter 84.36 RCW  Seller's Exempt Reg. No	5	Designated as forest land?		tan	igible (eg; furniture, equipment, etc	ded in gross selling price, both .) or intangible (eg; goodwill,
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Taxable Selling Price \$  Excise Tax: State \$  Local \$  Local \$  Delinquent Interest: State \$  Delinquent Penalty \$  Delinquent Penalty \$  MINIMUM OF \$2.00 DUE FOR PROCESSING FEE AND TAX.  *SEE INSTRUCTIONS FOR INTEREST AND PENALTIES  This land does does not qualify for continuance.  DEPUTY ASSESSOR  (2) NOTICE OF COMPLIANCE (Chapter 84.26 RCW)  If the new owner(s) of property with special valuation as historic property wish to continue this special valuation the new owner(s) must sign #3 on both County Treasurer and County Assessor copies. If the new owner(s) does not desire to continue such designation or classification, all compensating or additional tax shall be due and payable by the seller or transferor at the time of sale.  (RCW 84.33.140 or RCW 84.34.108). Prior to signing #3, you may contact your local County Assessor for more information.  This land does does not qualify for continuance.  DEPUTY ASSESSOR  (2) NOTICE OF COMPLIANCE (Chapter 84.26 RCW)  If the new owner(s) of property with special valuation as historic property wish to continue this special valuation and ladditional tax calculated pursuant to Chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale.  (3) OWNER(S) SIGNATURE	rinc	land with previously used building timber only  ipal Use: Apt. (4+ unit) agricultural	☐ land with mobile home ☐ building only ☐ residential		of Document  Of Document  Gross Selling Price \$	
as current use wish to continue the designation or classification, all new owner(s) must sign #3 on both County Treasurer and County Assessor copies. The county assessor must then determine if the land transferred continues to qualify and will indicate below. If the land no longer qualifies, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108) If the new owner(s) does not desire to continue such designation or classification, all compensating or additional tax shall be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing #3, you may contact your local County Assessor for more information.  This land	8	(1) NOTICE OF CONTINUANCE (F	RCW 84.33 OR RCW 84.34)		Taxable Selling Price \$	
Contact your local County Assessor for more information.  This land	as contour own copic contour qual be d 84.3 contour tax s	urrent use wish to continue the designation (s) must sign #3 on both County Treas ies. The county assessor must then determinues to qualify and will indicate below. If the compensue and payable by the seller or transferor (3.140 or RCW 84.34.108) If the new ow tinue such designation or classification, a shall be due and payable by the seller or	ion or classification, all new surer and County Assessor mine if the land transferred for the land no longer insating or additional taxes will be at the time of sale. (RCW wher(s) does not desire to all compensating or additional transferor at the time of sale.		Local \$ Delinquent Interest: State \$ Local \$  Delinquent Penalty \$  Total Due \$  MINIMUM OF \$2.00 DUE FOR PRO	CESSING FEE AND TAX.
DEPUTY ASSESSOR  (2) NOTICE OF COMPLIANCE (Chapter 84.26 RCW)  If the new owner(s) of property with special valuation as historic property wish to continue this special valuation the new owner(s) must sign #3 on both County Treasurer and County Assessor copies. If the new owner(s) do not desire to continue such special valuation, all additional tax calculated pursuant to Chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale.  (3) OWNER(S) SIGNATURE    Signature of Grantor/Agent   Name (print)   Date and Place of Signing:   Name (print)   Name (pri	cont	tact your local County Assessor for more	e information.			
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Date & Place of Signing:	wish both do n calc	(2) NOTICE OF COMPLIANCE ( the new owner(s) of property with special to continue this special valuation the neal County Treasurer and County Assessor tot desire to continue such special valuat ulated pursuant to Chapter 84.26 RCW, seeller or transferor at the time of sale.	(Chapter 84.26 RCW)  I valuation as historic property ew owner(s) must sign #3 on r copies. If the new owner(s) tion, all additional tax shall be due and payable by	Name (print)  Date and Place of Signing:  Signature of Grantee/Agent  Name (print)		
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Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

THIS SPACE - TREASURER'S USE ONLY



# REAL ESTATE EXCISE TAX AFFIDAVIT

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PLEASE TYPE OR PRINT

CHAPTER 82.45 RCW – CHAPTER 458-61 WAC

When start SEE BACK PAGE

FOR USE AT COUNTY TREASURER'S OFFICE

(Use Form No. 84-0001B for Reporting Transfers of Controlling Interest of Entity Ownership to the Department of Revenue)

THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS 1-7 ARE FULLY COMPLETED

1	Name				2		Name	_	
EK TOR					- SR TEF	2			
SELLER GRANTOR	Street				BUYER GRANTEE		Street		
O	City/State/Zip	City/State/Zip				7	City/State/Zip		
3	ADDRESS TO SEND ALL PROPERTY TAX R	ELATED CORI	RESPONDE	ENCE	I		ALL TAX PARCEL NUMBERS	LIST ASSESSED VALUE(S)	
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Stre	eet								
City	//State/Zip								
4	LEGAL DESCRIPTION OF PROPERT	Y SITUATEI	O IN 🔲	UNINCOF	RPORAT	ΈI	COUNTY C	OR IN CITY OF	
	t Address (if property is improved):								
5	Is this property currently:		YES	NO	6 D6	es	cription of personal property inclu	ided in gross selling price both	
5	Designated as forest land?				tai	ng	gible (eg; furniture, equipment, etc element not to compete, etc.)	e.) or intangible (eg; goodwill,	
	Chapter 84.33 RCW		Ш	Ш	ag	316	ement not to compete, etc.)		
	Classified as current use land (open spand agricultural, or timber)? Chapter				10			and a planeting (IC deliving	
	Exempt from property tax as a nonproorganization? Chapter 84.36 RCW Seller's Exempt Reg. No				gift tr	rai	nption claimed, list WAC number ansfer, see instruction sheet.)  No. (Sec/Sub)		
	Receiving special valuation as historic property? Chapter 84.26 RCW				Expla	ın	ation		
rinc	erty Type:	☐ land wit☐ land wit☐ building☐ resident☐ commen	th mobile g only tial	home		of			
	other	DCW 04.22	OD DCX	V 04 24)	-	J	Personal Property (deduct) \$ Taxable Selling Price \$		
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as c	urrent use wish to continue the designati	ion or classif	fication, a	ll new					
	ner(s) must sign #3 on both County Treaties. The county assessor must then deter					D	elinquent Interest: State \$		
cont	tinues to qualify and will indicate below	. If the land	no longer						
qualifies, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW									
84.33.140 or RCW 84.34.108) If the new owner(s) does not desire to continue such designation or classification, all compensating or additional							MINIMUM OF \$2.00 DUE FOR PRO	CESSING FEE AND TAX.	
tax shall be due and payable by the seller or transferor at the time of sale.							*SEE INSTRUCTIONS FOR INTER	REST AND PENALTIES	
	W 84.33.140 or RCW 84.34.108). Prior tact your local County Assessor for more			ay	7		AFFIDA		
This land does does not qualify for continuance.					Wash	I Certify Under Penalty of Perjury Under The Laws of The State of Washington That The Foregoing Is True And Correct. (See back page of this form).			
Date	DE	DITTY ACCE	CCOD						
(2) NOTICE OF COMPLIANCE (Chapter 84.26 RCW)						toı	Name (print)		
If the new owner(s) of property with special valuation as historic property					Date a	an	d Place of Signing:		
calculated pursuant to Chapter 84.26 RCW, shall be due and payable by							Grantee Name (print)  Date & Place of Signing:		
	(3) OWNER(S) SIGNATURE						, , <u> </u>		
Per	jury: Perjury is a class C felony which i	s punishable					correctional institution for a maximum		

than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

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REV 84 0001a (08-09-04) COUNTY ASSESSOR



## REAL ESTATE EXCISE TAX AFFIDAVIT

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FOR USE AT COUNTY TREASURER'S OFFICE

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THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS 1-7 ARE FULLY COMPLETED

Name Name BUYER GRANTEE Street Street City/State/Zip City/State/Zip ADDRESS TO SEND ALL PROPERTY TAX RELATED CORRESPONDENCE ALL TAX PARCEL NUMBERS LIST ASSESSED VALUE(S) Street \_ City/State/Zip \_ COUNTY OR IN CITY OF LEGAL DESCRIPTION OF PROPERTY SITUATED IN UNINCORPORATED\_\_\_\_ Street Address (if property is improved): \_ Description of personal property included in gross selling price, both Is this property currently: YES NO tangible (eg; furniture, equipment, etc.) or intangible (eg; goodwill, Designated as forest land? agreement not to compete, etc.) Chapter 84.33 RCW Classified as current use land (open space, farm and agricultural, or timber)? Chapter 84.34 RCW If exemption claimed, list WAC number and explanation. (If claiming a Exempt from property tax as a nonprofit П П gift transfer, see instruction sheet.) organization? Chapter 84.36 RCW WAC No. (Sec/Sub) \_\_\_ Seller's Exempt Reg. No. Receiving special valuation as historic  $\Box$ property? Chapter 84.26 RCW **Property Type:** and only land with new building Type of Document land with previously used building land with mobile home timber only building only Date of Document **Principal Use:** Apt. (4+ unit) residential Gross Selling Price \$\_ \_\_\_ timber agricultural commercial/industrial Personal Property (deduct) \$\_\_\_\_ Other Taxable Selling Price \$\_\_\_\_\_ 8 (1) NOTICE OF CONTINUANCE (RCW 84.33 OR RCW 84.34) Excise Tax: State \$\_\_\_\_ If the new owner(s) of land that is designated as forest land or classified Local \$ as current use wish to continue the designation or classification, all new owner(s) must sign #3 on the County Treasurer and County Assessors Delinquent Interest: State \$\_ copies. The county assessor must then determine if the land transferred Local \$ continues to qualify and will indicate below. If the land no longer Delinquent Penalty \$\_ qualifies, it will be removed and the compensating or additional taxes will Total Due \$ be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108) If the new owner(s) does not desire to MINIMUM OF \$2.00 DUE FOR PROCESSING FEE AND TAX. continue such designation or classification, all compensating or additional \*SEE INSTRUCTIONS FOR INTEREST AND PENALTIES tax shall be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing #3, you may **AFFIDAVIT** contact your local County Assessor for more information. I Certify Under Penalty of Perjury Under The Laws of The State of Washington That The Foregoing Is True And Correct. (See back page of this form). This land does does not qualify for continuance. Date Grantor Name (print) DEPUTY ASSESSOR Date and Place of Signing: (2) NOTICE OF COMPLIANCE (Chapter 84.26 RCW) If the new owner(s) of property with special valuation as historic property wish to continue this special valuation the new owner(s) must sign #3 on the County Assessors copy. If the new owner(s) do not desire to continue such special valuation, all additional tax calculated pursuant to Chapter 84.26 RCW, shall be due and payable by the seller or transferor at the Grantee Name (print) \_\_\_\_ Date & Place of Signing: time of sale.

**Perjury:** Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

THIS SPACE - TREASURER'S USE ONLY

REV 84 0001a (08-09-04) DEPT. OF REVENUE



PLEASE TYPE OR PRINT SEE BACK PAGE

## REAL ESTATE EXCISE TAX AFFIDAVIT

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PRINT CHAPTER 82.45 RCW – CHAPTER 458-61 WAC when sta GE FOR USE AT COUNTY TREASURER'S OFFICE (Use Form No. 84-0001B for Reporting Transfers of Controlling Interest of Entity Ownership to the Department of Revenue) THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS 1-7 ARE FULLY COMPLETED

Name	RESPONDEN	NCE	Name Street City/State/Zip ALL TAX PARCEL NUMBERS LIST ASSESSED VALUE(S)			
4 LEGAL DESCRIPTION OF PROPERTY SITUATE				OR IN CITY OF		
Street Address (if property is improved):						
5 Is this property currently:	YES	NO	Description of personal property include tangible (eg; furniture, equipment, etc.)	ded in gross selling price, both .) or intangible (eg; goodwill,		
Designated as forest land? Chapter 84.33 RCW			agreement not to compete, etc.)			
Classified as current use land (open space, farm and agricultural, or timber)? Chapter 84.34 RCW						
Exempt from property tax as a nonprofit organization? Chapter 84.36 RCW Seller's Exempt Reg. No			If exemption claimed, list WAC number a gift transfer, see instruction sheet.) WAC No. (Sec/Sub)			
Receiving special valuation as historic property? Chapter 84.26 RCW			Explanation			
☐ land with previously used building ☐ land wi ☐ buildin  Principal Use: ☐ Apt. (4+ unit) ☐ residen	FOR RCW and or class fication, all anty Assess land transfer no longer	rial  / 84.34) sified I new sors	Personal Property (deduct) \$  Taxable Selling Price \$  Excise Tax: State \$  Local \$  Delinquent Interest: State \$  Local \$  Delinquent Penalty \$			
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This land does does not qualify for continu	iance.					
Date	4.26 RCW) as historic p begin must sign desire to consume to Cha	Grantor Name (print)  Date and Place of Signing:  Grantee Name (print)  Date & Place of Signing:				
<b>Perjury:</b> Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).						

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TAXPAYER REV 84 0001a (08-09-04)

# **INSTRUCTIONS**

### **Transfers of Controlling Interest**

Does this transfer of real property reflect the transfer or acquisition of the controlling interest in an entity with an interest in real property in this state? If the answer is yes, this transfer of controlling interest must also be reported to the Department of Revenue within five days of the sale on Form No. 84-0001B.

(This is applicable only if 50% or more of corporation stock, partnership, association, trust, or other entity interest, is transferred or acquired within a 12 month period. Please refer to WAC 458-61-025, which appears on the reverse of Form No. 84-0001B).

#### Gift Transfers

Question: Is there an underlying debt on the property being assumed by Grantee?

Answer: The transfer is taxable to the extent of relief of liability received by the Grantor and/or being assumed by the Grantee.

Example: Grantor owns property that is valued at \$100,000 and has an underlying debt of \$25,000. Grantor wishes to transfer the

property to the Grantee as a gift, and Grantee will assume the remaining debt on the property. Real Estate Excise Tax is due on

the \$25,000 debt; the equity of \$75,000 is not taxable.

Question: Is the Grantee being added to the title and loan?

Answer: The transfer is taxable to the extent of liability assumed by the Grantee.

Example: Grantor owns property that has an underlying debt of \$40,000. Grantee moves onto property and starts contributing to the

payment of debt and/or refinances the underlying debt with the Grantor. Grantor gifts a 50% interest in the property to

Grantee. Real Estate Excise Tax is due on 50% of the underlying debt, \$20,000.

Question: Is the Grantor a co-signer or guarantor on a loan received by the Grantee?

Answer: The transfer is exempt, as long as the Grantor has not contributed to the purchase of or payments made on the debt of the

property.

Example: Grantor co-signed on a loan with Grantee. Grantor has contributed no money to the payment of debt on the property. Grantee

is now refinancing the remaining debt and removing the Grantor from title. Real Estate Excise Tax is not due on the property

transfer.

#### Interest

Real Estate Excise Tax is due on the date of sale or transfer (date of document). Per RCW 82.45.100, interest is charged when payment is delinquent (more than 30 days after the date of sale or transfer). Interest accrues from the date of sale or transfer to the date of full payment.

## **Penalties**

## • Delinquent Penalty

Delinquent penalty of 5% **is due** on payments received more than 30 days after the due date; 10% on payments **received** 60 days after the due date; and 20% on payments **received** 90 days after the due date.

## Assessment Penalty

Pursuant to EHB 2269 and RCW 82.32, effective July 1, 2003, there is a 5% billing penalty on all assessments issued. **Note:** Penalty increases to 15% for assessments not paid within 30 days, and to 25% for assessments not paid within 60 days of the due date.

## Department of Revenue audit responsibility.

## Per WAC 458-61-130

The department shall conduct audits of transactions and determine any underpayment of tax. If the department discovers an underpayment, it shall notify taxpayers and assess the additional tax due as well as all applicable interest and penalties

Any person may request from the department a predetermination of real estate excise tax liability pertaining to any proposed transfer of real property or to any proposed transfer or acquisition of the controlling interest of an entity with an interest in real property. Requests for predetermination of liability should be accompanied by sufficient facts to enable the department to ascertain the proper tax liability. The department shall advise the taxpayer in writing of its opinion. The opinion shall be binding upon both the taxpayer and the department under the facts presented in accordance with WAC 458-20-100(9), appeals, small claims and settlements. Address predetermination requests to:

Department of Revenue Taxpayer Information & Education P.O. Box 47478 Olympia, WA 98504-7478 FAX (360) 486-2159

Note: Signatures are required on all copies that provide a "signature" line.

For tax assistance, visit http://dor.wa.gov or call (360) 570-3231. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call 1-800-451-7985.